

CHAPTER NO. 480

SENATE BILL NO. 1008

By Ford, Burchett

Substituted for: House Bill No. 1558

By Ulysses Jones

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to appeals concerning valuation of property for ad valorem taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1412(b), is amended by designating the existing language as subdivision (1).

SECTION 2. Tennessee Code Annotated, Section 67-5-1412(b), is amended by adding the following language as a new, appropriately designated subdivision:

(2) Notwithstanding the provisions of subdivision (1) or any other provision of law to the contrary, a taxpayer or owner may, with the written consent of the assessor, appeal the valuation of industrial and commercial real and tangible personal property to the local board of equalization or directly to the state board of equalization. A direct appeal to the state board of equalization must be filed before August 1 of the tax year. The provisions of this subdivision shall not apply to any county having a population of at least three hundred seven thousand (307,000) according to the 2000 federal census or any subsequent federal census. The taxpayer or owner shall request in writing via certified mail, return receipt requested, such concurrence from the assessor within ten (10) days after the date the assessment notice for the property is sent or by June 1 of the tax year, whichever is later. The assessor shall provide such concurrence at least ten (10) days before the adjournment of the county board. If the assessor does not concur with a direct appeal to the state board and so states in writing at least ten (10) days before the adjournment of the county board of equalization, then the taxpayer or owner shall appeal first to the local board of equalization. If the assessor fails to act upon the taxpayer's or owner's request at least ten (10) days before the adjournment of the county board, then the state board of equalization shall accept the direct appeal of the taxpayer or owner. A taxpayer or owner filing a direct appeal shall attach a copy of the assessor's concurrence to the appeal form filed with the state board or, if the assessor failed to act timely on a request for a direct appeal, a taxpayer or owner filing a direct appeal shall attach a copy of the written request for the concurrence and a statement that the assessor of property failed to provide a timely response to the request. All direct appeals to the state board under this subdivision (b)(2) shall be filed before August 1 of the tax year.

SECTION 3. The provisions of this act shall not apply in any county having a population of not less than twenty-six thousand seven hundred (26,700) nor more than twenty-six thousand eight hundred (26,800) according to the 2000 federal census or any subsequent federal census.

SECTION 4. The provisions of this act shall not apply in any county having a population of not less than thirty-seven thousand five hundred (37,500) nor more than thirty-seven thousand six hundred (37,600) according to the 2000 federal census or any subsequent federal census.

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 27, 2005


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 20th day of June 2005


PHIL BREDESEN, GOVERNOR